

**Exhibit E**

**Estimated Staffing and Budget Plan**

**STAFFING PLAN FOR LANDIS RATH & COBB LLP, BANKRUPTCY  
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,  
FOR THE PERIOD NOVEMBER 1, 2023 THROUGH JANUARY 31, 2024**

<b>POSITION</b>	<b>NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE APPLICATION PERIOD</b>	<b>RANGE OF RATES</b>
Partners	Five (5)	\$820.00-\$1,150.00 (2023) \$750.00-\$1,275.00 (2024)
Associates	Four (4)	\$395.00-\$625.00 (2023) \$450.00-\$600.00 (2024)
Paralegals	Three (3)	\$275.00-\$310.00 (2023) \$310.00-\$350.00 (2024)
Legal Assistants	Two (2)	\$200.00 (2023) \$220.00 (2024)

**ESTIMATED BUDGET FOR LANDIS RATH & COBB LLP, BANKRUPTCY  
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,  
FOR THE PERIOD NOVEMBER 1, 2023 THROUGH JANUARY 31, 2024**

<b>PROJECT CATEGORY</b>	<b>ESTIMATED HOURS</b>	<b>ESTIMATED FEES<sup>1</sup></b>	<b>HOURS BILLED</b>	<b>FEES SOUGHT</b>
B110 - Asset Analysis and Recovery	15.00	\$10,125.00	14.80	\$9,004.00
B112 - Asset Disposition	125.00	\$84,375.00	123.90	\$83,522.00
B114 - Assumption/Rejection of Leases and Contracts	5.00	\$3,375.00	0.00	\$0.00
B116 - Avoidance Action Analysis	10.00	\$6,750.00	0.00	\$0.00
B118 - Board of Directors Matters	5.00	\$3,375.00	0.00	\$0.00
B119 - Budgeting	0.00	\$0.00	0.00	\$0.00
B120 - Business Operations	75.00	\$50,625.00	70.90	\$47,789.00
B122 - Case Administration	75.00	\$50,625.00	82.90	\$42,224.50
B124 - Claims Administration & Objections	275.00	\$185,625.00	275.30	\$166,714.00
B126 - Employee Benefits/Pensions	5.00	\$3,375.00	0.00	\$0.00
B128 - Fee/Employment Objections	0.00	\$0.00	0.00	\$0.00
B130 - Financing/Cash Collateral	5.00	\$3,375.00	1.80	\$1,374.00
B134 - Hearings	250.00	\$168,750.00	254.80	\$159,047.50
B135 - Litigation	450.00	\$303,750.00	437.50	\$273,548.00
B138 - Committee Meetings/Communications	5.00	\$3,375.00	0.00	\$0.00
B140 - Creditor Inquiries	10.00	\$6,750.00	3.60	\$2,329.00
B141 - Lien Investigation	0.00	\$0.00	0.00	\$0.00
B142 - Non-Working Travel	5.00	\$3,375.00	1.50	\$862.50
B146 - Plan and Disclosure Statement (including Business Plan)	300.00	\$202,500.00	302.30	\$214,431.00
B148 - Real Estate	0.00	\$0.00	0.00	\$0.00
B149 - Valuation	0.00	\$0.00	0.00	\$0.00

<sup>1</sup> Estimated fees based on an average hourly rate of \$675.

<b>PROJECT CATEGORY</b>	<b>ESTIMATED HOURS</b>	<b>ESTIMATED FEES<sup>1</sup></b>	<b>HOURS BILLED</b>	<b>FEES SOUGHT</b>
B150 - Relief from Stay/Adequate Protection Proceeding	5.00	\$3,375.00	0.90	\$644.50
B151 - Schedules/Operating Reports	125.00	\$84,375.00	125.80	\$65,625.50
B152 - Tax Issues	50.00	\$33,750.00	44.40	\$32,244.50
B154 - LRC Retention Applications & Disclosures	10.00	\$6,750.00	10.90	\$5,771.00
B155 - Non-LRC Retention Applications & Disclosures	50.00	\$33,750.00	51.50	\$32,118.00
B156 - LRC Fee Applications	100.00	\$67,500.00	107.10	\$68,495.50
B157 - Non-LRC Fee Applications	100.00	\$67,500.00	111.20	\$56,527.00
B160 - Examiner	25.00	\$16,875.00	25.50	\$24,116.00
<b>TOTAL</b>	<b>2,080.00</b>	<b>\$1,404,000.00</b>	<b>2,046.60</b>	<b>\$1,286,387.50</b>